

State of California
BOARD OF EQUALIZATION
USE FUEL TAX REGULATIONS

Regulation 1331. RETURN OF USER.

Reference: Sections 8751, 8752, 8753, and 8755, Revenue and Taxation Code.

Each user of fuel except a user whose sole use of fuel is for the propulsion of a privately operated passenger automobile as provided in Regulation 1331.1 is required to file a return for each calendar quarter (or each reporting period if required by the Board to make a return and payment of tax for other than quarterly periods) on a form prescribed by the Board. A return shall be filed with the Board for each quarter (or reporting period) even though no fuel was used during, or tax is due for, the quarter (or reporting period).

Failure to receive a return form does not relieve the user from the obligation of making a return to the Board on or before the due date. If a return form is not received, a user may make a written return to the Board setting forth the name, address, permit number, number of gallons of fuel used, and quarter for which the return is due. The return together with a remittance payable to "State Board of Equalization" for the amount of tax due shall be filed with the Board on or before the due date and will be accepted in lieu of a return on the prescribed form.

History: Effective October 17, 1959.

Amended effective December 12, 1963.

Amended effective October 12, 1966.

Amended July 8, 1971, effective July 20, 1971.

Amended December 9, 1998, effective May 20, 1999. Replaced references to "month" or "monthly" with "quarter" or "quarterly". Deleted last paragraph, relating to interstate users.